

Excerpt from Journal

Office of Legislative Counsel

Tuesday - 10 March 1959

Talked with Mr. Robert Smart, House Armed Services Committee, who indicated he had met with Mr. Adolph T. Samuelson, Director, Civil Accounting and Auditing Division of the General Accounting Office, accompanied by Mr. John H. Martiny, Office of Legislative Liaison, GAO, to discuss the GAO audit of CIA vouchered funds. Mr. Smart indicated that Mr. Samuelson did not seem to know precisely what the two auditors from his Division did at the Agency in connection with the audit of funds. Mr. Smart stated the conclusions reached, however, were that the two auditors at the Agency, [redacted] did not perform the same type of audit that would normally be performed in any other agency. In the first instance, there was recognition that any audit by GAO was solely at the invitation of the Director and there was no law to require such audit. Under these circumstances, without necessarily reflecting on the performance of the two auditors who are grades GS-11 and GS-9, Mr. Samuelson indicated that normally they would have assigned more senior people for a full and complete audit. It was also indicated that while the GAO auditors made recommendations they had no authority to follow up on recommendations and did not review procedures to make recommendations. It was indicated further that the audit was not a full audit but was a spot check of vouchers. At the conclusion of our discussion Mr. Smart asked if I could arrange to have [redacted] meet with him today at 1:30 p.m. This was arranged. I thanked Mr. Smart for the information and stated we would attempt to ascertain the facts here but would take no specific action.

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JOHN S. WARNER
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